

Lincoln County

APPLICATION FOR AGRICULTURAL USE ASSESSMENT  
THIS PROPERTY MAY BE SUBJECT TO LIENS FOR UNDETERMINED AMOUNTS  
(PLEASE READ CAREFULLY THE ATTACHED INFORMATION AND INSTRUCTION SHEET)

Note: If necessary, attach extra pages.  
Pursuant to Nevada Revised Statutes, Chapter 361.A (I) (We),

Please print or type the name of each owner of record or his representative  
I hereby make application to be granted, on the below described agricultural land, an assessment based upon the agricultural use of this land.

(I) (We) understand that if this application is approved, it will be recorded and become a public record.  
This agricultural land consists of 11.152 acres, is located in Lincoln County, Nevada and is described as 11-152-011 11-210-011

(Assessor's Parcel Number(s))  
Legal description 11-152-011 & 11-210-011

(I) (We) certify that the gross income from agricultural use of the land during the preceding calendar year was \$5,000 or more. Yes    No       If yes, attach proof of income.

(I) (We) have owned the land since    .

(I) (We) have used it for agricultural purposes since    . The agricultural use of the land presently is (i.e. grazing, pasture, cultivated, dairy, etc.)   

Was the property previously assessed as agricultural    . If so, when   

(I) (We) hereby certify that the foregoing information submitted is true, accurate and complete to the best of (my) (our) knowledge. (I) (We) understand that if this application is approved, this property may be subject to liens for undetermined amounts. (I) (We) understand that if any portion of this land is converted to a higher use, it is our responsibility to notify the assessor in writing within 30 days. (Each owner of record or his authorized representative must sign. Representative must indicate for whom he is signing, in what capacity and under what authority.) Please print name under each signature.

    
Signature of Applicant or Agent    Date   

    
Address    Phone Number   

    
Signature of Applicant or Agent    Date   

    
Address    Phone Number   

    
Signature of Applicant or Agent    Date   

    
Address    Phone Number

Lincoln County

FOR USE BY THE COUNTY ASSESSOR OR DEPARTMENT OF TAXATION

Date application received 8-4-91 W.H.  
(Initial)

Date property inspected (if applicable) 9-7-91 W.H.  
(Initial)

Date income records inspected (if applicable) 8-4-91 W.H.  
(Initial)

Approved  Denied  9-8-91 W.H.  
(Date) (Initial)

Written notice of approval or denial sent to applicant. 4-8-91 W.H.  
(Date) (Initial)

If approved, application recorded: 10-16-91 W.H.  
(Date) (Initial)

Department of Taxation:

Application returned to assessor for valuation and entry on the roll.

\_\_\_\_\_  
(Date) (Initial)

Reasons for approval or denial and other pertinent comments:

This is a cattle and Alabama Day operation.  
IT will easily gross the \$5,000 to qualify for the  
Agricultural exemption.  
IT is a true cattle operation.

William H. Hall  
(Signature of Assessor or Department Employee Processing Application)

Lincoln County Assessor  
(Title)

Oct. 16, 1991.  
(Date)

**SCHEDULE F  
(Form 1040)**

**Farm Income and Expenses**

Department of the Treasury  
Internal Revenue Service (40)

▶ Attach to Form 1040, Form 1041, or Form 1065.  
▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

**1990**

Attachment  
Sequence No. 14

Name of proprietor

SANDRA E. HIGBLE

Social security number (SSN)

A Principal product (Describe in one or two words your principal crop or activity for the current tax year)

CATTLE RANCH

Enter principal agricultural activity code (from page 2) ▶ 12 112

C Accounting method

Cash

Accrual

D Employer ID number (Not SSN)

E Did you make an election in a prior year to include Commodity Credit Corporation loan proceeds as income in that year?  Yes  No

F Did you "materially participate" in the operation of this business during 1990? (If "No," see Instructions for limitations on losses.)  Yes  No

G Do you elect, or did you previously elect, to currently deduct certain preproductive period expenses? (See Instructions.)  Does not apply  Yes  No

**Part I Farm Income—Cash Method—Complete Parts I and II. (Accrual method taxpayers complete Parts II and III, and line 11 of Part I.)**  
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

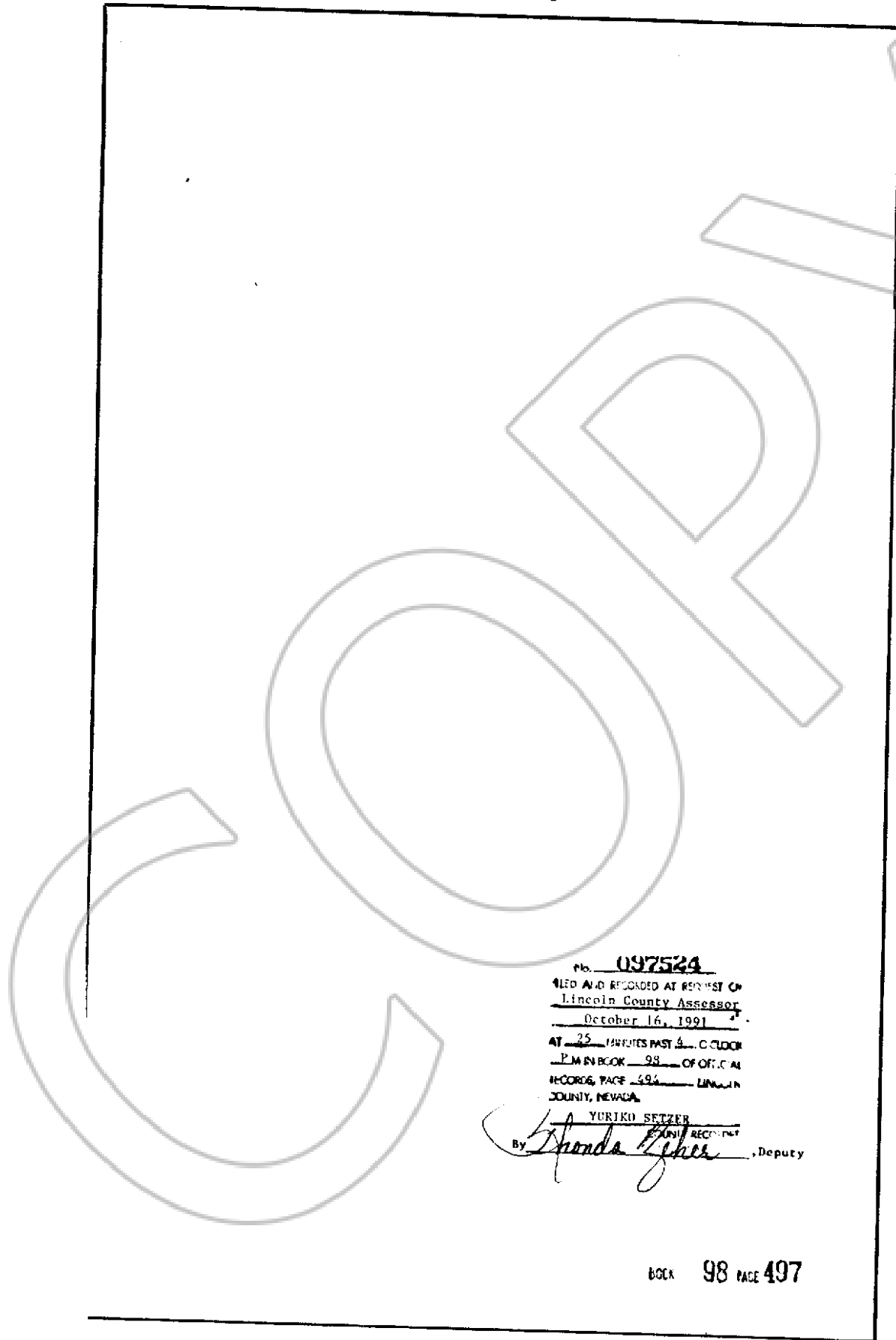
1	Sales of livestock and other items you bought for resale	1	18,208		
2	Cost or other basis of livestock and other items you bought for resale	2	10,319		
3	Subtract line 2 from line 1	3		7,889	
4	Sales of livestock, produce, grains, and other products you raised	4		37,499	
5a	Total cooperative distributions (Form(s) 1099-PATR)	5a			
5b	Agricultural program payments (see Instructions)	5b	200		
5c	Commodity Credit Corporation (CCC) loans:	5c			
5d	CCC loans reported under election (see Instructions)	5d			
5e	CCC loans forfeited or repaid with certificates	5e			
5f	Crop insurance proceeds and certain disaster payments (see Instructions):	5f			
5g	Amount received in 1990	5g			
5h	If election to defer to 1991 is attached, check here <input type="checkbox"/>	5h			
5i	Custom hire (machine work) income	5i			
5j	Other income, including Federal and state gasoline or fuel tax credit or refund (see Instructions)	5j			
5k	Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51. This is your gross income	5k		78	
6		6		45,666	

**Part II Farm Expenses—Cash and Accrual Method (Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.)**

12	Breeding fees	12			
13	Chemicals	13			
14	Conservation expenses (you must attach Form 8645)	14			
15	Custom hire (machine work)	15			
16	Depreciation and section 179 expense deduction not claimed elsewhere (see Instructions)	16	929		
17	Employee benefit programs other than on line 25	17			
18	Feed purchased	18	5,484		
19	Fertilizers and lime	19			
20	Freight and trucking	20			
21	Gasoline, fuel, and oil	21	2,150		
22	Insurance (other than health)	22	1,233		
23	Interest:	23			
23a	Mortgage (paid to banks, etc.)	23a			
23b	Other	23b			
24	Labor hired (less jobs credit)	24		1,392	
25	Pension and profit-sharing plans	25			
26	Rent or lease (see Instructions):	26			
26a	Vehicles, machinery, and equip.	26a		310	
26b	Other (land, animals, etc.)	26b		12,500	
27	Repairs and maintenance	27		2,361	
28	Seeds and plants purchased	28			
29	Storage and warehousing	29			
30	Supplies purchased	30		2,607	
31	Taxes	31		298	
32	Utilities	32		1,731	
33	Veterinary fees and medicine	33		25	
34	Other expenses (specify):	34			
34a	BLM LEASE	34a		284	
34b	ACCOUNTING	34b		500	
34c	BRAND INSP.	34c		10	
34d	HORSESHOEING	34d		35	
34e	MISC.	34e		358	
35	Add amounts on lines 12 through 34e. These are your total expenses	35		32,207	
36	Net farm profit or (loss). Subtract line 35 from line 6. If a profit, enter on Form 1040, line 19, and on Schedule SE, line 1. If a loss, you MUST go on to line 37. (Fiduciaries and partnerships, see Instructions.)	36		13,459	
37	If you have a loss, you MUST check the box that describes your investment in this activity (see Instructions). If you checked 37a, enter the loss on Form 1040, line 19, and Schedule SE, line 1. If you checked 37b, you MUST attach Form 6198.	37			
37a	All investment is at risk.	37a	<input type="checkbox"/>		
37b	Some investment is not at risk.	37b	<input type="checkbox"/>		

For Paperwork Reduction Act Notice, see Form 1040-1990 Instructions.

Lincoln County



No. 097524  
FILED AND RECORDED AT REQUEST OF  
Lincoln County Assessor  
October 16, 1991  
AT 25 MINUTES PAST 4 O'CLOCK  
P.M. IN BOOK 98 OF OFFICIAL  
RECORDS, PAGE 497 LINCOLN  
COUNTY, NEVADA

YURIKO SETZER  
By Shonda Zeeb, Deputy